



**Commonwealth of Massachusetts**

**Department of Revenue**

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# **Electronic Bulk Filing Instructions For Liquor Wholesalers And Distributors**

**February 2014**

Version 4.0

## General Information

This user's guide is designed to provide submitters including Business Taxpayers, Professional Tax Preparers, and third party Reporting Agents with specifications for electronically filing the annual information return required to be filed by liquor wholesalers of alcoholic beverages

## Who Should File?

Pursuant to G.L. C. 62C, § 16 (k), as amended by St. 2013, C.38, §55, liquor wholesalers are required to file an annual information return with the Commissioner on or before March 20th of the following year. The return will require information including, but not limited to, total sales to purchasers (both on and off premise sales) and identifying information for such purchasers. The information required is located on page 5 and 6 of this guide: **Document Format**.

**Special information for Year 1 of the return:** The field, RETLR\_EIN, will not be mandatory for the initial filing due March 20, 2014, and if you have no information to report in the specific field, you should leave it blank. **Do not** enter any numbers or special characters. The EIN number will be mandatory for all subsequent filings.

**Subsequent annual filing requirements:** The federal taxpayer ID number (to be entered into the field RETLR\_EIN will be a required field and the return will be considered incomplete if this field is missing

## Transmitting Files

Filing liquor wholesalers' annual returns electronically can be submitted either through Mass DOR's **Web File for Business** (WFB) web site, or using the Mass DOR's **Secure Shell** (SSH) server.

In either case, submitters must register with Web File for Business, as both methods require authentication. In general, uploading smaller files (under 2MB) is more convenient using the web site. Within Web File for Business, the option to upload a file from the home page can be found under **Upload Bulk Files**.

Follow the instructions on the web page to upload the file for processing.

Choose a File to Upload:

Browse...

Complete instructions for using SSH to transmit large files (over 2mb), or those wishing to create an automated feed, are beyond the scope of this guide. They can be found in the latest **Bulk E-Filer Registration and Transmission Guide**

## Confirmation and Error Reporting

Once a file is uploaded via WFB, a confirmation number is assigned. The file also can be tracked by its processing history in Web File for Business.

### [View Upload History](#)

Review upload history and status of uploaded files.

Click on the filename to see processing details

### View File Upload History Details

#### Sample File.txt

Date Logged	Line #	Status Code	Description
5/9/2011 9:03:08 AM	0	001	File uploaded successfully.

Note that Bulk files are not processed immediately. Initially the only status will be confirmation that the file was uploaded successfully. Mass DOR may take up to one full business day to completely process incoming files. **It is up to the submitter of the file to check periodically for processing errors.**

Files submitted through SSH are monitored the exact same way as those submitted through the web. However it may take up to an hour before the files submitted through SSH appear in the File Upload History.

## Bulk File Corrections

Whenever a Bulk File containing Liquor Wholesaler Reporting receives a processing error due to invalid syntax, or business rules (see Appendix) then the error must be corrected by the Submitter. Once corrected, the entire file should be re-submitted. Mass DOR will not partially process the file.

## File Type - ASCII Text Format

This guide describes the only Bulk File format that will be accepted by the Massachusetts Department of Revenue.

The total width of the record varies by the type of record – please see ‘Record Descriptions’, below, for the lengths of each. Data must be entered in each field at the exact position in the record layout. A carriage return and line feed must appear immediately after the last character of each record. Do not place more than one carriage return and line feed combination following a record. Do not place any other type of delimiters between fields within a record (commas, quotation marks, etc).

## Record Descriptions

The file consists of three types of records. The Wholesaler/Distributor record has a length of 144 characters; the Retailer/Purchaser record is 525 characters in length; and the Detail record has a length of 168 characters.

Each file must have a Wholesaler/Distributor record as the first record, and a minimum of one Retailer with Details that follows.

Dollar amounts and all monetary fields are strictly numeric. They include dollars and cents with the decimal point assumed.

The data within each subsequent detail record identifies a single tax return and/or payment.

## Test Files

A submitter may elect to upload a test file by checking off the test file option on the dialogue box directly at the upload page on Web File for Business.

☐ Mark this upload as a "Test File"

Files marked "test" will be validated, but not actually processed. To determine the status of a test file, view the file processing history.

To submit a test file via SSH, name the file with the extension **".test"**.

## Document Format

### Wholesaler/Distributor/Seller Record

Position	Field Name	Length	Description	Format
1	File Identifier	1	Constant. Enter "S".	S
2-5	Reporting Year	4	Calendar Sales Year being Reported	9999
6-14	Seller FEIN	9	Federal Employer Identification Number of Seller	999999999
15-144	Seller Name	130	Legal Name of Wholesaler/Distributor	Left Justify. Pad with blanks.

**Total Characters 144**

### Retailer/Purchaser Record

Position	Field Name	Length	Description	Format
1	File Identifier	1	Constant. Enter "B".	B
2-10	Buyer FEIN	9	Retailer/Purchaser Federal Employer Identification Number	999999999
11-12	Buyer ABCC License Type	2	ABCC License Type. AA: All Alcohol or WM: Wine/Malt Beverages	XX
13-21	Buyer ABCC License Number	9	ABCC Liquor License Number	999999999
22-41	Buyer Customer Account Number	20	Account Number assigned by Distributor/Wholesaler.	Left Justify. Pad with blanks.
42-171	Buyer Name	130	Legal Name of Retailer/Purchaser.	Left Justify. Pad with blanks.
172-301	Buyer DBA Name	130	Doing Business As under something other than the Legal Name. If same as Legal Name, repeat Legal Name.	Left Justify. Pad with blanks.
302-381	Buyer Location Address Line 1	80	Street Address of Retailer Location.	Left Justify. Pad with blanks.
382-461	Buyer Location Address Line 2	80	Street Address of Retailer Location.	Left Justify. Pad with blanks.
462-511	Buyer Location City	50	City/Town of Retailer Location.	Left Justify. Pad with blanks.
512-513	Buyer Location State	2	2 Characters Postal Abbreviation of Retailer State.	XX
514-522	Buyer Location Zip Code	9	5 or 9 Character Postal Zip Code. Left Justify. Pad with zeroes.	999999999
523-525	Premises	3	ON: Retailer Sells for On Premises Consumption OFF: Retailer Sells for Off Premises Consumption	Left Justify. Pad with blanks.

**Total Characters 525**

## Detail Record

Position	Field Name	Length	Description	Format
1	Record Identifier	1	Constant. Enter "D".	D
2-9	Invoice Date	8	Date of Purchase	YYYYMMDD
10-29	Invoice Number	20	Invoice Number used by Wholesaler/Retailer.	Left Justify. Pad with blanks.
30-79	Product Description	50	Description of Item Purchased	Left Justify. Pad with blanks.
80-99	Unit of Measure	20	Unit of Measure (Ozs., Liters, Bottle, Can, etc.)	Left Justify. Pad with blanks.
100-124	Product Category	25	Beer, Wine, Liquor, etc.	Left Justify. Pad with blanks.
125-134	Units Per Case	10	10 digit numeric, no commas. Whole Number Only. If Purchased Item is not in a Case, enter 1.	Right Justify, Zero filled. Example: 24 units would be <b>0000000024</b>
135-146	Price Per Case	12	12-digit numeric, no commas or decimal. If Purchased Item is not sold by Case, enter price of such Item.	"DDDDDDDDDDCC" Example: \$1.01 would be <b>00000000101</b> . Right Justify, Zero filled.
147-156	Cases Purchased	10	10 digit numeric, no commas. Whole Number Only. <i>First position may be a Minus (-) sign if return transaction.</i> If Purchased Item is not in a Case, enter 1.	Right Justify, zero filled. Example: 17 cases would be <b>0000000017</b>
157-168	Extended Price	12	12-digit numeric, no commas or decimal. <i>First position may be a Minus (-) sign if return transaction.</i> Must equal <b>Price Per Case</b> multiplied by <b>Cases Purchased</b> .	"SDDDDDDDDDDCC" Example: \$17.17 would be <b>000000001717</b> . Right Justify, Zero filled.

**Total Characters 168**

## Appendix – Error Codes

TBD....

### **Tax Year 2013 Data Field exceptions**

Retailer EIN (optional for TY2013 reporting only)

Retailer ABCC License Type, All Alcohol or Wine/Malt

Retailer ABCC Liquor License Number

Retailer Location Street B